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Counsel for Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

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|   |   |                                 |
|---|---|---------------------------------|
| In re:                                      | ) |                                 |
|   | ) |                                 |
| EASY STREET HOLDING, LLC, <i>et al.</i> ,   | ) | Bankruptcy Case No. 09-29905    |
|   | ) | Jointly Administered with Cases |
| Debtors.                                    | ) | 09-29907 and 09-29908           |
|   | ) |                                 |
| Address: 201 Heber Avenue                   | ) | Chapter 11                      |
| Park City, UT 84060                         | ) |                                 |
|   | ) | Honorable R. Kimball Mosier     |
| Tax ID Numbers:                             | ) |                                 |
| 35-2183713 (Easy Street Holding, LLC),      | ) |                                 |
| 20-4502979 (Easy Street Partners, LLC), and | ) | [FILED ELECTRONICALLY]          |
| 84-1685764 (Easy Street Mezzanine, LLC)     | ) |                                 |

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**DEBTORS' APPLICATION TO EMPLOY  
NIEDERHAUSER & DAVIS, LLC AS ACCOUNTANTS**

Easy Street Holding, LLC, Easy Street Mezzanine, LLC and Easy Street Partners, LLC (collectively, the "Debtors"), hereby file this application (the "Application") for entry of an order authorizing the Debtors to employ Niederhauser & Davis, LLC ("Niederhauser & Davis") as accountants for the Debtors, effective as of February 15, 2010, pursuant to 11 U.S.C. §327(a),

and Rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure. Niederhauser & Davis has provided the services contemplated in this Application, on an expedited basis. Niederhauser & Davis are filing their first and final fee application contemporaneously with the filing of this Application. In support of this Application, the Debtors state as follows:

1. The Debtors commenced these cases under Chapter 11 of the United States Bankruptcy Code by filing a voluntary petition on September 14, 2009.
2. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A).
3. The Debtors require the services of accountants to assist them as follows:
  - a. To assist in the preparation or prepare for the Debtors necessary tax returns;
  - b. To provide any other accounting services as may be required by the Debtors from time to time.
4. The Debtors believe that Niederhauser & Davis has the appropriate accounting skills and personnel needed to perform the services of providing the accounting services required by the Debtors' estates. The normal hourly fees of Niederhauser & Davis accountants are between \$80.00 to \$200.00 per hour, and paraprofessional fees are \$55.00 to \$70.00 per hour. The Debtors believe that the hourly rates of Niederhauser & Davis are reasonable. It is contemplated that Niederhauser & Davis will seek compensation based upon its normal and usual hourly billing rates. It is further contemplated that Niederhauser & Davis will seek interim and final compensation for services provided and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and

the local rules and orders of this Court, including the Court's Order Approving Motion and Establishing Monthly Fee and Expense Reimbursement Procedures. Niederhauser & Davis began services on or about February 15, 2010 on an expedited basis because of the necessity of preparing tax returns for the Debtors, which facilitated reorganization of Partners.

5. The Debtors believes that Niederhauser & Davis is a disinterested person within the meaning of 11 U.S.C. Section 101. Filed concurrently with this Application is the Affidavit of Jay C. Niederhauser supporting the Debtors' conclusion that Niederhauser & Davis is a disinterested person.

6. The Court has power to authorize employment of the firm of Niederhauser & Davis pursuant to 11 U.S.C. Section 327(a), which states in pertinent part:

[T]he trustee, with the court's approval, may employ one or more ...accountants...or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

7. No trustee, examiner, or creditors' committee has been appointed in the Debtors' Chapter 11 cases. Notice of this Application has been given to the United States Trustee for the District of Utah, to the Debtors, to holders of secured claims, the holders of the largest twenty unsecured claims in each of the Debtors' cases, to governmental entities, and to attorneys who have entered a notice of appearance in the Debtors' cases.

8. No previous request for the relief sought has been made to this or any other Court.

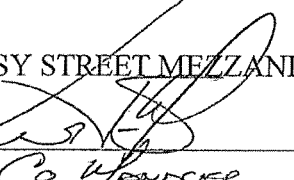
WHEREFORE, the Debtors respectfully request entry of an order authorizing them to employ Niederhauser & Davis as their accountants in these cases, effective February 15, 2010, and granting such other and further relief as this Court deems just and proper.

DATED this 14<sup>TH</sup> day of July, 2010.

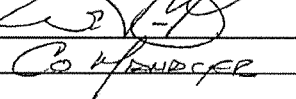
EASY STREET HOLDING LLC

By:   
Its: CO HANDLER

EASY STREET MEZZANINE LLC

By:   
Its: CO HANDLER

EASY STREET PARTNERS LLC

By:   
Its: CO HANDLER

**CERTIFICATE OF SERVICE**

I hereby certify that on this 15th day of July, 2010, I caused to be served the Debtors' Application to Employ Niederhauser & Davis, LLC as Accountants via ECF notification, electronic mail and/or first-class mail, postage prepaid, on the following parties:

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**Kim R. Wilson** bankruptcy\_krw@scmlaw.com

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/s/ Kristin Hughes